



# 2006-2007 School Budget

Idaho Department of Education





# HOW TO COMPLETE A BUDGET



## HOW TO COMPLETE A BUDGET

1. Open a new file in your PC.



## HOW TO COMPLETE A BUDGET

1. Open a new file in your PC.
2. Name it "Budget."



## HOW TO COMPLETE A BUDGET

1. Open a new file in your PC.
2. Name it "Budget."
3. Send it to the RECYCLE BIN.



## HOW TO COMPLETE A BUDGET

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4. Empty the RECYCLE BIN.



## HOW TO COMPLETE A BUDGET

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2. Name it "Budget."
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5. Your PC will ask you... "Are you sure you want to delete Budget permanently?"



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6. Calmly answer, "Yes," and press the mouse button firmly.....





## HOW TO COMPLETE A BUDGET

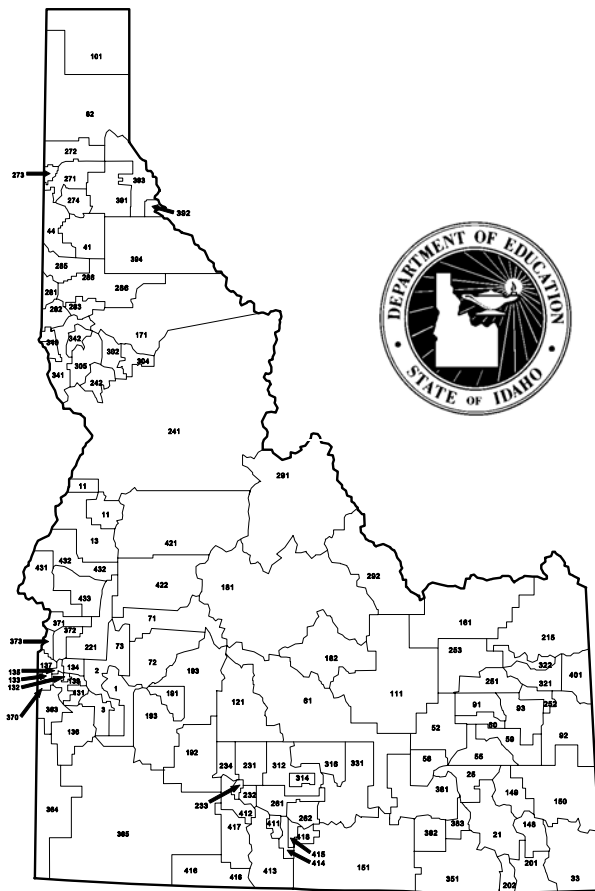
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7. **Feel better?**



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6. Calmly answer, "Yes," and press the mouse button firmly.....
7. Feel better?

**Works for me!**



## SCHOOL DISTRICT BUDGET

**2006- 2007**

\_\_\_\_\_  
Name of School District

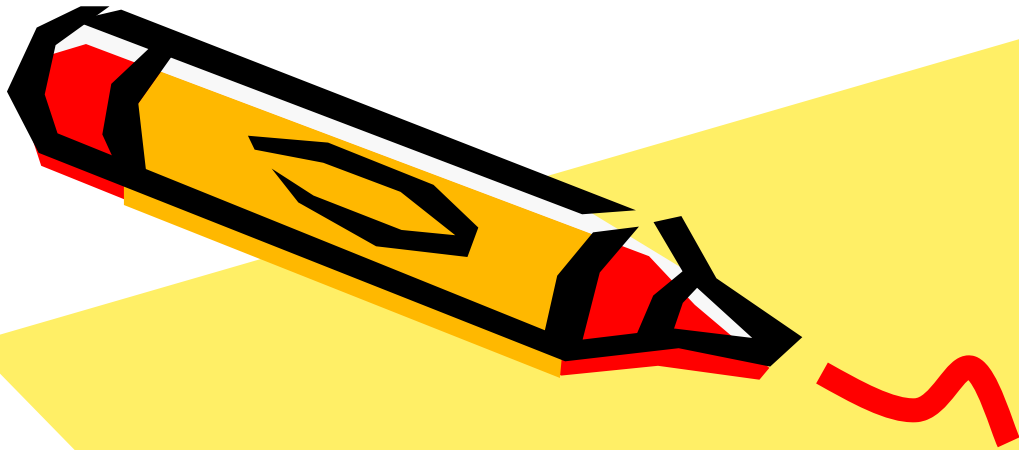
\_\_\_\_\_  
School District Number

\_\_\_\_\_  
County

MARILYN HOWARD, Ed.D  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

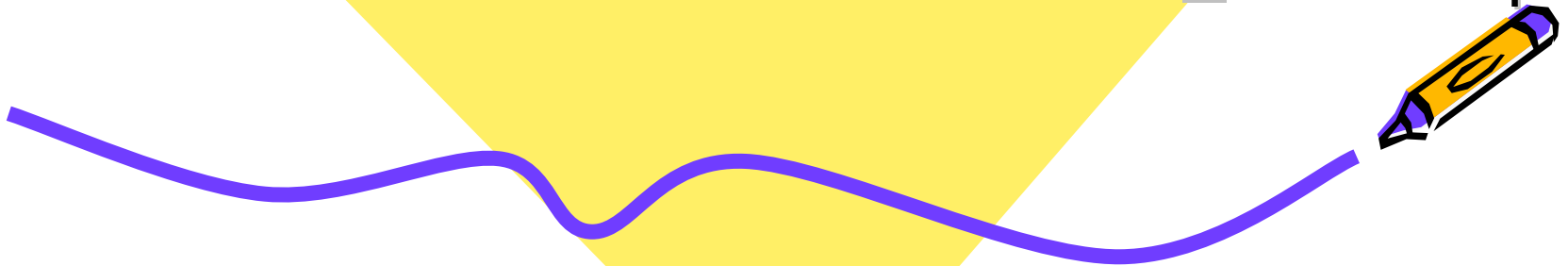
**DEPARTMENT OF EDUCATION**

P.O. BOX 83720  
BOISE, IDAHO 83720-0027



# All Budgeting Forms and Materials

[http://www.sde.state.id.us/Finance/bud\\_forms.asp](http://www.sde.state.id.us/Finance/bud_forms.asp)



Bureau of Finance and Transportation, Homepage, Idaho Department of Education - Microsoft Inter...

File Edit View Favorites Tools Help

Back Forward Stop Reload Home Search Favorites

Address <http://www.sde.state.id.us/finance/default.asp> Go Links

STATE DEPARTMENT OF EDUCATION  
**School Support Services**  
Every Child Learning Every Day

**Features**

**What's New**  
Recent Communications (Memos)

- [2005-2006 Court-Ordered Tuition Equivalency](#)
- [2006-2007 Tuition Rates](#)
- [FY2007 Public School Appropriation](#)
- [February Foundation Payment Calculations](#)
- [2006-2007 School Calendars](#)

**2006-2007 School District/Charter Budget Forms**

**2006-2007 School Calendar Forms**

**2006-2007 School District Budget Forms**

**2005-2006 Annual Report Forms**

**Court-Ordered Tuition Equivalency**

**Attendance and Enrollment Forms**

**Summer Attendance and Enrollment Forms**

**Early Retirement Incentive Program (I.C. 33-1004G)**

- o **Application Form for April 1, 2006 (PDF)**  
(Proof of Age must be submitted with application)
- o **Attention - Interested Parties (PPT) (PDF)**
- o **Early Retirement Incentive Program - What is it? (PPT) (PDF)**

**Educational Directory**

**2005-2006 Educational Directory Download Site**

The Idaho Department of Education prepares an educational directory annually, listing all of the school districts and public schools in the state, with their address. It is available only as a free download from the 2004-2005 Educational Directory Download Site.

[Idaho Schools Mailing List site](#)

start 2006 Budget Demo Microsoft PowerP... Bureau of Finance... Internet 7:20 AM

# 2006 - 2007 Budget

## Fund Numbers - Function/Program Codes - Object Codes

### Fund Numbers

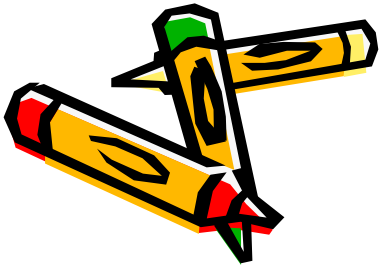
#### **100 General M & O**

(Note: Include state appropriation enhancements)

Idaho Reading Initiative

Limited English Proficiency (State LEP)

Gifted and Talented



220 Federal Forest Reserve

### Local Funds

230-239 Local Special Projects

### State Funds

241 Driver Education - State

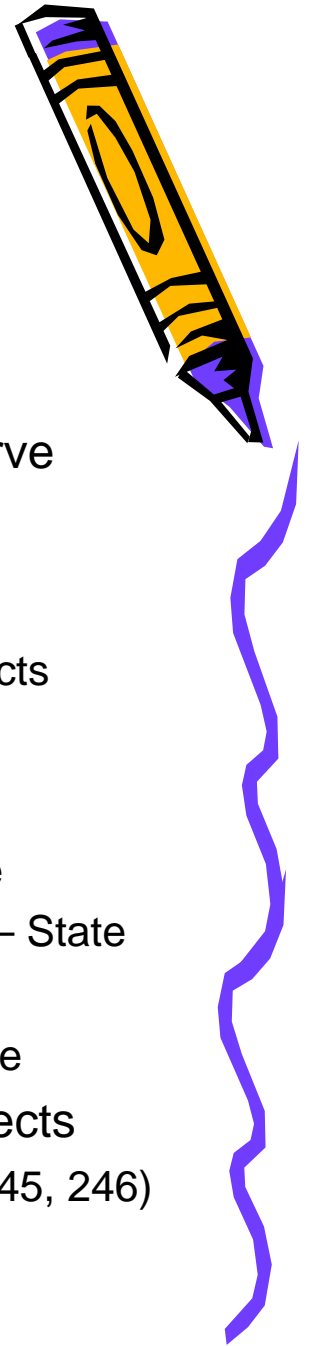
243 Professional Technical – State

245 Technology – State

246 Substance Abuse - State

240-249 State Special Projects

(except 241, 243, 245, 246)



# 2006 – 2007 Budget

## Federal Fund Numbers - No Changes from Prior Year

**Title I-C, ESEA - Education of Migratory Children**

**Title I-D, ESEA - Neglected & Delinquent Children**

**Title I-F, ESEA - Comprehensive School Reform (CSR)**

**Title VI-B, IDEA - School-Age**

**Title VI-B, IDEA - Pre-School**

**Title V-A, ESEA - Innovative Programs**

Title VI Innovative Carryover

Title V-A Innovative Programs

**Title VI-B, ESEA - Rural Education Achievement Programs**

Small, Rural School Achievement Program

Rural and Low-Income School Programs

**Perkins III - Professional Technical Act**

**Title IX-A Indian Education**

**Johnson O'Malley**

**Title III, ESEA - Language Instruction for LEP & Immigrant**

Bilingual Education Carryover

Emergency Immigrant Carryover

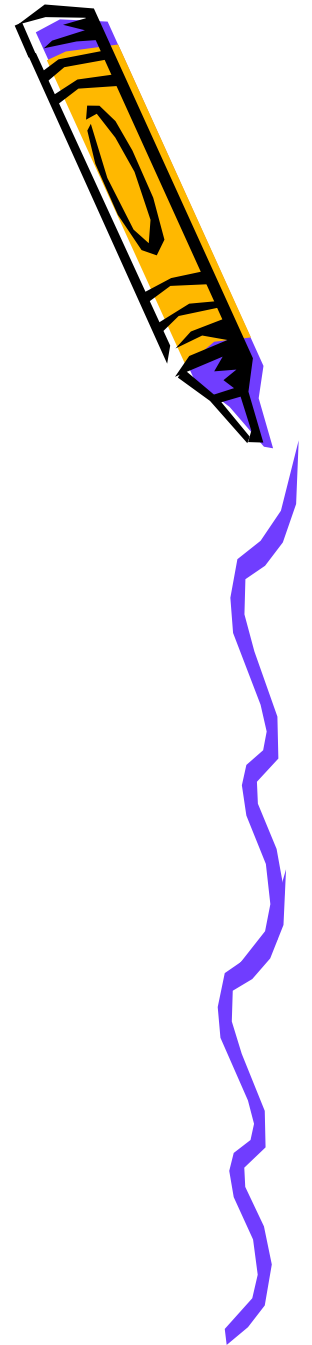
Title III - Language Instruction for LEP & Immigrant Students

*Do not include State LEP funds (see General M & O)*

**Title II-A, ESEA - Improving Teacher Quality**

Title II, ESEA - Eisenhower Professional Dev. Carryover

Class-Size Reduction Carryover





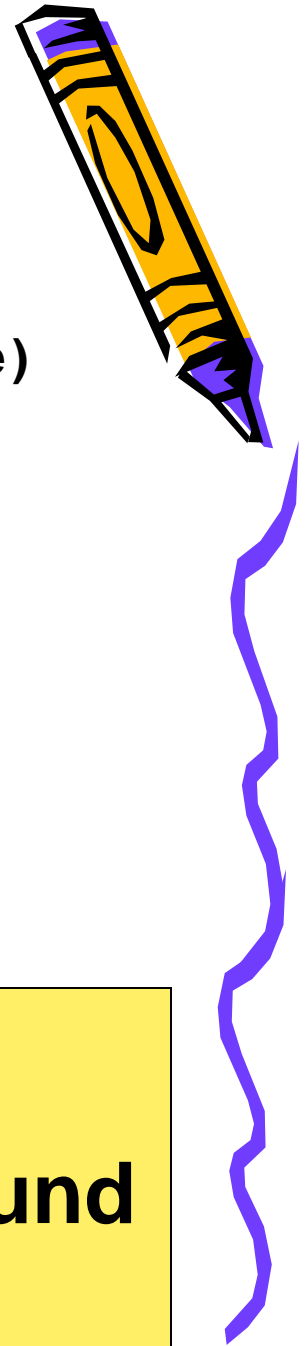
# 2006 - 2007 Budget

## Federal Fund Numbers -

- 271-289 Federal Special Projects (unless used above)**
- 290 Child Nutrition**
- 300 \* Debt Service Fund**
- 310 Bond Redemption & Interest**
- 400 \* Capital Project Funds**
- 410 Capital Construction Projects**
- 420 Plant Facilities**
- 424 Plant Facilities - Bus Depreciation**
- 425 Plant Facilities - Lottery**
- 427 Plant Facilities - Lease Excess**

**New –**

**430 School Building Maintenance Fund  
(student occupied buildings)**





# New State Revenue Code– 437000 Lottery Revenue

## 2006 - 2007 Budget Revenue Codes

### LOCAL REVENUE

411100	Taxes - General M & O
411200	Taxes - Supplemental
411300	Taxes - Emergency
411400	Taxes - Tort
411500	Taxes - Cooperative
411600	Taxes - Tuition
411700	Taxes - Migrant
411900	Taxes - Other
412100	Taxes - Plant Facility
412500	Taxes - Bond & Interest
413000	Penalty: Delinquent Taxes
414100	Tuition From Individuals
414200	Tuition From Districts in Idaho
414300	Tuition From Out of State Districts
415000	Earnings on Investments
416100	School Food Service
416200	<b>Meal Sales: Non-reimbursable</b>
416900	Other Food Sales
417100	Admissions/Activities
417200	Bookstore Sales
417300	Clubs/Organization Dues, Etc.
417400	School Fees and Charges
417900	Other Student Revenues

### COUNTY REVENUE

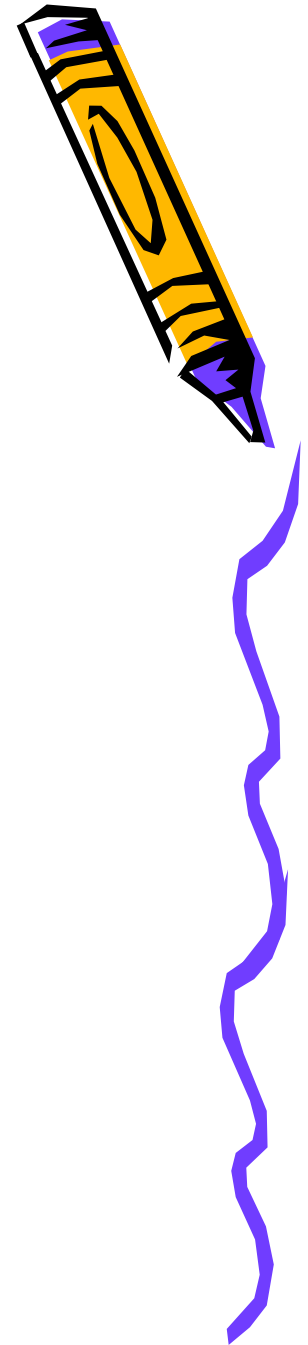
429000 Other County

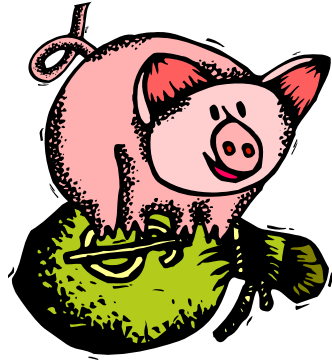
### STATE REVENUE

431100	Base Support Program
431200	Transportation Support
431400	Exceptional Child Support
431500	Border Tuition Support
431600	Tuition Equivalency
431800	Benefit Apportionment
431900	Other State Support
432100	Driver Education Program
432400	Professional Technical Program
438000	Revenue in Lieu of/Ag Equip. Taxes
439000	Other State Revenue

### FEDERAL REVENUE

442000	Indirect Unrestricted Federal
443000	Direct Restricted Federal
445100	Title I - ESEA
445200	Title VI, ESEA - Innovative Practices
445300	Perkins III - Vocational Technical Act
445400	Adult Education
445500	<b>Child Nutrition Reimbursement</b>
445600	Title VI-B IDEA
445900	Other Indirect Restricted Federal
448200	Impact Aid - P.L. 874



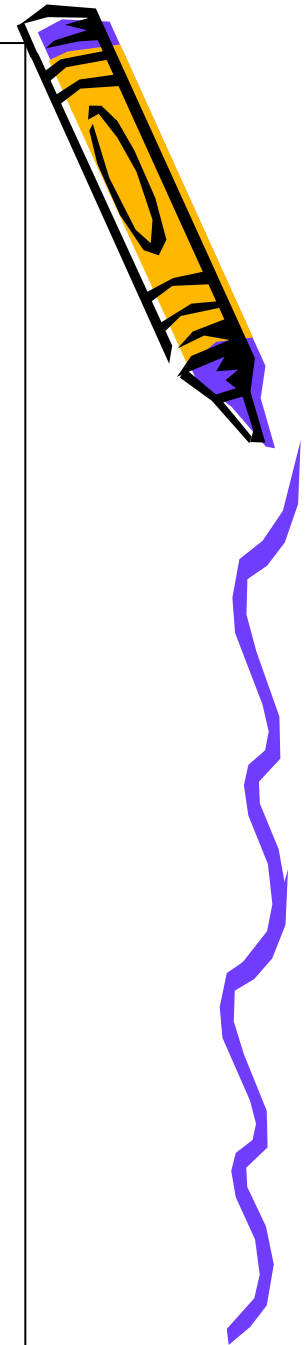


# **2006 - 2007 BUDGET WORKSHEETS** **ESTIMATING M & O STATE SUPPORT REVENUE**

Rev.  
Code

1.	Number of Support Units - 2006 - 2007 (Best 28 Weeks ADA - Units)		<u>19.3</u>	
2.	State Distribution Factor - Per Unit	\$	<u>25,436</u>	
3.	Entitlement ( line 1 x line 2 )	\$	<u>490,915</u>	
4.	Salary Apportionment (1st Reporting Period I			
	<b>Administrative Index</b>		<b>19.5</b>	
	<b>Instructional Index</b>			
	<u>1.9514</u>	<u>1.43123</u>	\$	<u>1,021,599</u>
5.	Support Subtotal ( line 3 + line 4 )	\$	<u>1,512,514</u>	
6.	Adjusted Market Valuation ( 12-31-2005 ) - See Schedule Provided * include urban renewal, REA, mines profits, if applicable	\$	<u>156,617,258</u>	
7.	Equalization Effort See schedule provided	\$	<u>469,852</u>	
8.	Estimated Base Support ( line 5 - line 7 )	\$	<u>1,042,662</u>	431100
9.	Add: Benefit Apportionment	\$	<u>181,600</u>	431800
10.	Add: Approved Border Contracts	\$	<u>110,000</u>	431500
11.	Add: Approved Exceptional Child Support	\$	<u>1,500</u>	431400
12.	Add: Approved Tuition Equivalency	\$		431600
13.	Add: Transportation Allowance ( est. 85% of 2005 - 2006 allowable costs ) ( Limited to 103% of state average cost per student or mile )	\$	<u>45,987</u>	431200
14.	Adjustments	\$		
15.	Total Estimated SDE State Support ( lines 8 + 9 + 10 + 11 + 12 + 13 + 14 )	\$	<u>1,381,749</u>	
16.	Revenue in Lieu of Taxes:			
	Property Tax Replacement	\$	<u>140,892</u>	
	Agricultural Exemption Replacement Money	\$	<u>2,922</u>	
	Total Revenue in Lieu of Taxes	\$	<u>143,814</u>	438000

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# Best 28 Weeks Unit Calculation

Separate Attendance Units, Alternative Secondary Schools, District-to-Agency Contracts, Border Contracts							
103 ELEMENTARY SCHOOL Kindergarten Separate	224.00	166.00	1,943.0	11.70	11.70 /	0.50 Minimum	
103 ELEMENTARY SCHOOL Elementary 1-6 Separate	177.00	130.00	4,732.0	36.40	36.40 /	13.0 =	2.80
491 ALTERNATIVE SCHOOL Secondary	177.00	130.00	1,560.0	12.00	12.00 /	12.0 =	1.00
				-----			
				Total Support Units	19.33		
				Total Support Units (Rounded to nearest tenth)	19.3		

## 2006 - 2007 BUDGET WORKSHEETS ESTIMATING M & O STATE SUPPORT REVENUE

Rev.  
Code

1. Number of Support Units - 2006 - 2007  
(Best 28 Weeks ADA - Units)

19.3

2. State Distribution Factor - Per Unit

\$ 25,436

3. Entitlement  
( line 1 x line 2 )

\$ 490,915

# Distribution Factor

## Best 28 Weeks Unit Calculation

		2005-2006	
5	NET STATE FUNDING PER SUPPORT UNIT (includes \$300 for Safe Environment Provisions)		\$1,760.00
6	EQUALIZATION		
	Adjusted Market Value	\$81,500,000,000	
	Urban renewal	1,550,000,000	
	Rural Electric Association (REA)	135,000,000	
	Mines Net Profit Decrease	0	
	Total Market Value	\$83,185,000,000	
		Equalization Rate X	0.00392
	Total Equalization	\$326,240,000	
	District Taxes not Equalized	(24,650,000)	
7	NET EQUALIZATION	\$301,590,000	
8	NET EQUALIZATION PER SUPPORT UNIT		\$22,935.00
9	DISTRIBUTION FACTOR		<b>\$25,436</b>

t-to-Agency Contracts, Border Contracts			
11.70	11.70 /	0.50	Minimum
36.40	36.40 /	13.0 =	2.80
12.00	12.00 /	2.0 =	1.00
Total Support Units (Rounded to nearest)			

**19.3**

### 2006 - 2007 BUDGET WORKSHEETS

#### ESTIMATING M & O STATE SUPPORT REVENUE

1. Number of Support Units - 2005 - 2007  
(Best 28 Weeks ADA - Units)

2. State Distribution Factor - Per Unit

3. Entitlement  
(line 1 x line 2)

	<b>19.3</b>
\$	<b>25,436</b>
\$	<b>490,915</b>

Rev.  
Code

# From Salary Based and Benefit Apportionment

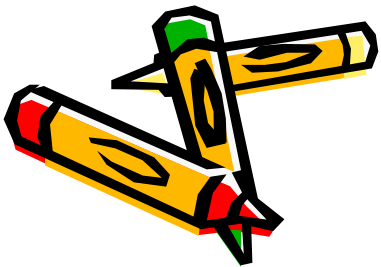
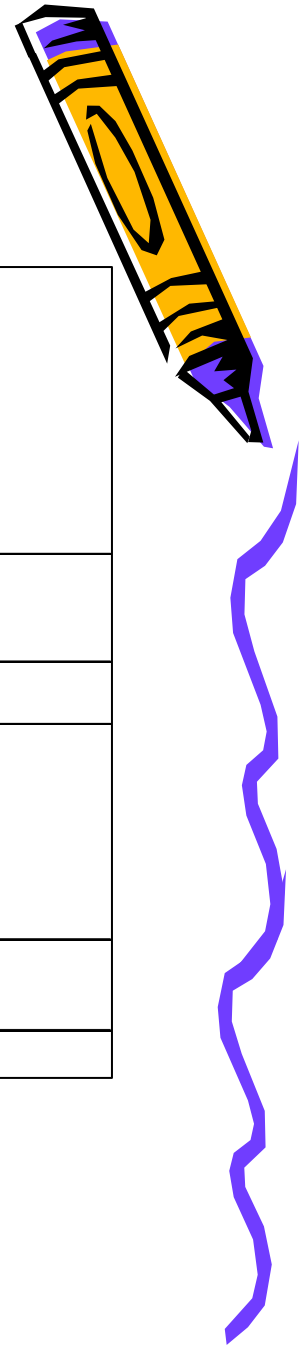
- Units – 1<sup>st</sup> Reporting Period = 19.5
- Administrative Index = 1.9514
- Instructional Index = 1.43123
- Total Salary Based Apportionment = \$1,021,599

2006 - 2007 BUDGET WORKSHEETS				
ESTIMATING M & O STATE SUPPORT REVENUE				
				Rev.
3.	Entitlement ( line 1 x line 2 )		\$	490,915
4.	Salary Apportionment (1 <sup>st</sup> Reporting Period Units)	19.5		
	Administrative Index	Instructional Index		
	1.9514	1.43123	\$	1,021,599
5.	Support Subtotal ( line 3 + line 4 )		\$	1,512,514

## 2006 - 2007 BUDGET WORKSHEETS

### ESTIMATING M & O STATE SUPPORT REVENUE

1.	Number of Support Units - 2006 - 2007 (Best 28 Weeks ADA - Units)			<u>19.3</u>
2.	State Distribution Factor - Per Unit		\$	<u>25,436</u>
3.	Entitlement ( line 1 x line 2 )		\$	<u>490,915</u>
4.	Salary Apportionment (1 <sup>st</sup> Reporting Period Units)			19.5
	Administrative Index	Instructional Index		
	<u>1.9514</u>	<u>1.43123</u>	\$	<u>1,021,599</u>
5.	Support Subtotal ( line 3 + line 4 )		\$	<u>1,512,514</u>



# Units

## 2006 - 2007 BUDGET WORKSHEETS ESTIMATING M & O STATE SUPPORT REVENUE

1. Number of Support Units - 2006 - 2007  
(Best 28 Weeks ADA - Units)

19.3

2. State Distribution Factor - Per Unit

\$ 25,436

3. Entitlement  
(line 1 x line 2)

\$ 490,915

4. Salary Apportionment (1st Reporting Period)

19.5

Administrative Index

Instructional Index

1.95

1.43123

\$ 1,021,599

5. Support Subtotal  
(line 3 x line 4)

\$ 1,512,514

1st Reporting Period

Best  
28  
weeks

## 2006 - 2007 BUDGET WORKSHEETS

### ESTIMATING M & O STATE SUPPORT REVENUE

1.	Number of Support Units - 2006 - 2007 (Best 28 Weeks ADA - Units)		<u>19.3</u>
2.	State Distribution Factor - Per Unit	\$	<u>25,436</u>
3.	Entitlement ( line 1 x line 2 )	\$	<u>490,915</u>
4.	Salary Apportionment (1 <sup>st</sup> Reporting Period Units) <span style="float: right;">19.5</span> <div style="display: flex; justify-content: space-around;"> <div>Administrative Index <u>1.9514</u></div> <div>Instructional Index <u>1.43123</u></div> </div>	\$	<u>1,021,599</u>
5.	Support Subtotal ( line 3 + line 4 )	\$	<u>1,512,514</u>
6.	Adjusted Market Valuation ( 12-31-2005 ) - See Schedule Provided * include urban renewal, REA, mines profits, if applicable	\$	<u>156,617,258</u>
7.	Equalization Effort See schedule provided	\$	<u>469,852</u>
8.	Estimated Base Support ( line 5 - line 7 )	\$	<u>1,042,662</u>

See Schedule Provided



**2005 - 2006 BUDGET WORKSHEETS**  
**ESTIMATING M & O STATE SUPPORT REVENUE**

**2006-2007**  
**Flooring is GONE!!!**

See Schedule Provided

2005-2006  
Last year  
of  
Flooring

**213**

**617,258**

**469,852**

**1,028,361**

7. Equalization Effort  
See schedule provided

8. Base Support  
( line 5 - line 7 )

9. 2004 - 2005 Base Support x 50% **(\$1,025,961 times 50%)**

\$ **512,981**

10. Estimated Base Support ( higher of line 8 or line 9 )

\$ **1,028,361** **431100**

## 2006 - 2007 BUDGET WORKSHEETS

### ESTIMATING M & O STATE SUPPORT REVENUE

5.	Support Subtotal ( line 3 + line 4 )	\$	<u>1,512,514</u>	
6.	Adjusted Market Valuation ( 12-31-2005 ) - See Schedule Provided * include urban renewal, REA, mines profits, if applicable	\$	<u>156,617,258</u>	
7.	Equalization Effort See schedule provided	\$	<u>469,852</u>	
8.	Estimated Base Support ( line 5 - line 7 )	\$	<u>1,042,662</u>	431100
9.	Add: Benefit Apportionment	\$	<u>181,600</u>	431800
10.	Add: Approved Border Contracts	\$	<u>110,000</u>	431500
11.	Add: Approved Exceptional Child Support	\$	<u>1,500</u>	431400
12.	Add: Approved Tuition Equivalency	\$		431600
13.	Add: Transportation Allowance ( est. 85% of 2005 - 2006 allowable costs ) ( Limited to 103% of state average cost per student or mile )	\$	<u>45,987</u>	431200
14.	Adjustments	\$		
15.	Total Estimated SDE State Support ( lines 8 + 9 + 10 + 11 + 12 + 13 + 14 )	\$	<u><u>1,381,749</u></u>	

**2006 - 2007 BUDGET WORKSHEETS**  
**ESTIMATING M & O STATE SUPPORT REVENUE**

8.	Estimated Base Support ( line 5 - line 7 )	\$	<u>1,042,662</u>	431100
9.	Add: Benefit Apportionment	\$	<u>181,600</u>	431800
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12.	Add: Approved Tuition Equivalency	\$	<u></u>	431600
13.	Add: Transportation Allowance ( est. 85% of 2005 - 2006 allowable costs ) ( Limited to 103% of state average cost per student or mile )	\$	<u>45,987</u>	431200
14.	Adjustments	\$	<u></u>	
15.	Total Estimated SDE State Support ( lines 8 + 9 + 10 + 11 + 12 + 13 + 14 )	\$	<u><u>1,381,749</u></u>	

## 2006 - 2007 BUDGET WORKSHEETS

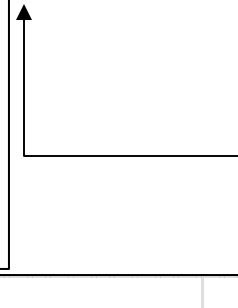
### ESTIMATING M & O STATE SUPPORT REVENUE

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13.	Add: Transportation Allowance ( est. 85% of 2005 - 2006 allowable costs ) ( Limited <b>103%</b> of state average cost per student or mile )	\$	<u>45,987</u>	431200
14.	Adjustments	\$	<u></u>	
15.	Total Estimated SDE State Support ( lines 8 + 9 + 10 + 11 + 12 + 13 + 14 )	\$	<u><u>1,381,749</u></u>	

**2006 - 2007 BUDGET WORKSHEETS**  
**ESTIMATING M & O STATE SUPPORT REVENUE**

8.	Estimated Base Support ( line 5 - line 7 )	\$	<u>1,042,662</u>	431100
9.	Add: Benefit Apportionment	\$	<u>181,600</u>	431800
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11.	Add: Approved Exceptional Child Support	\$	<u>1,500</u>	431400
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13.	Add: Transportation Allowance ( est. 85% of 2005 - 2006 allowable costs ) ( Limited to 103% of state average cost per student or mile )	\$	<u>45,987</u>	431200
14.	Adjustments	\$	<u></u>	
15.	Total Estimated SDE State Support ( lines 8 + 9 + 10 + 11 + 12 + 13 + 14 )	\$	<u>1,381,749</u>	

**From Estimating  
M & O State  
Support Revenue  
Worksheet.... to**



**General  
Fund  
Revenue  
Fund 100**

				Page 2	
				GENERAL M & O	
, 2007				FUND NO: 100	
Line	Code	REVENUES Item	Prior Year Budget	Proposed	Budget
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*****	0.00
42					
43	431100	Base Support Program	1,025,180.00	1,042,662.00	
44	431200	Transportation Support	44,106.00	45,987.00	
45	431400	Exceptional Child/SED Support	1,200.00	1,500.00	
46	431500	Border Tuition Support	105,000.00	110,000.00	
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment	180,527.00	181,600.00	
49	431900	Other State Support	23,150.00	25,000.00	
50	432100	Driver Education Program	9,560.00	9,800.00	
51	432400	Professional Technical Program			

**2006 - 2007 BUDGET WORKSHEETS**  
**ESTIMATING M & O STATE SUPPORT REVENUE**

15.	Total Estimated SDE State Support ( lines 8 + 9 + 10 + 11 + 12 + 13 + 14)	\$	<u><u>1,381,749</u></u>	
16.	Revenue in Lieu of Taxes:			
	Property Tax Replacement	\$	<u>140,892</u>	
	Agricultural Exemption Replacement Money	\$	<u>2,922</u>	
	Total Revenue in Lieu of Taxes	\$	<u><u>143,814</u></u>	438000

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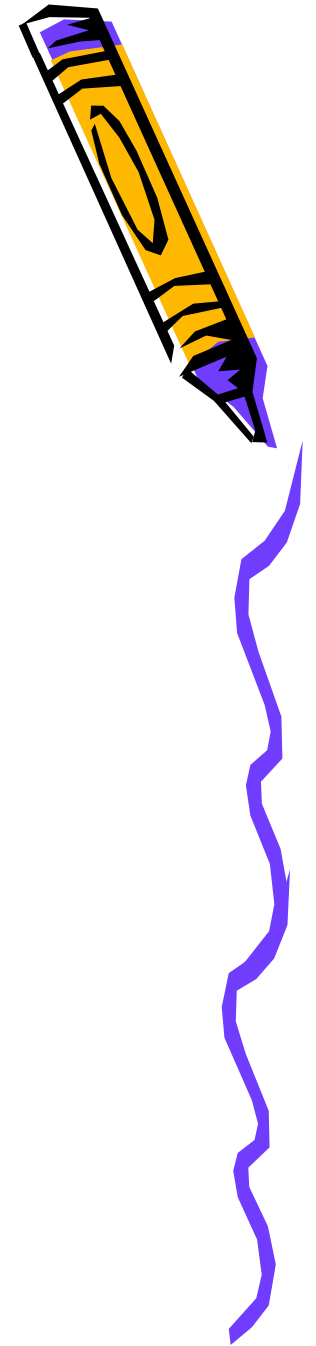
## Revenue in Lieu of Taxes

**Property Tax Replacement  
+ Ag Tax Replacement**

**\$143,814**

**General  
Fund  
Revenue  
Fund 100**

52	438000	Revenue in Lieu of/Ag Equipment Taxes	140,922.00	143,814.00	
----	--------	---------------------------------------	------------	------------	--



# Revenue in Lieu of Taxes

- **Property Tax Replacement**
  - **Semi-Annual Distribution**
    - $\frac{1}{2}$  - December 20, 2006
    - $\frac{1}{2}$  - June 20, 2007
  - **From State Department of Education**
- **Ag Exemption Replacement Money**
  - **Quarterly Distribution**
  - **From the State Tax Commission**



**2006 - 2007 BUDGET WORKSHEETS**  
**ESTIMATING M & O STATE SUPPORT REVENUE**

15.	Total Estimated SDE State Support ( lines 8 + 9 + 10 + 11 + 12 + 13 + 14)	\$	<u><u>1,381,749</u></u>	
16.	Revenue in Lieu of Taxes:			
	Property Tax Replacement	\$	<u>140,892</u>	
	Agricultural Exemption Replacement Money	\$	<u>2,922</u>	
	Total Revenue in Lieu of Taxes	\$	<u><u>143,814</u></u>	438000

\*\*\* RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION \*\*\*

## Revenue in Lieu of Taxes

**Property Tax Replacement  
+ Ag Tax Replacement**

**\$143,814**

## General Fund Revenue Fund 100

52	438000	Revenue in Lieu of/Ag Equipment Taxes	140,922.00	143,814.00	
----	--------	---------------------------------------	------------	------------	--

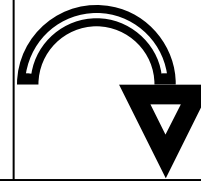


**2006 - 2007 BUDGET WORKSHEETS**  
**ESTIMATING M & O STATE SUPPORT REVENUE**

Rev.  
Code

1.	Number of Support Units - 2006 - 2007 (Best 28 Weeks ADA - Units)		<u>19.3</u>
2.	State Distribution Factor - Per Unit	\$	<u>25,436</u>
3.	Entitlement ( line 1 x line 2 )	\$	<u>490,915</u>
4.	Salary Apportionment (1st Reporting Period )		
	<b>Administrative Index</b>	<b>Instructional Index</b>	
	<u>1.9514</u>	<u>1.43123</u>	\$ <u>1,021,599</u>
5.	Support Subtotal ( line 3 + line 4 )	\$	<u>1,512,514</u>
6.	Adjusted Market Valuation ( 12-31-2005 ) - See Schedule Provided * include urban renewal, REA, mines profits, if applicable	\$	<u>156,617,258</u>

**Reporting Estimating M & O State  
Revenue on the Budget Revenue  
Form – General Fund, Page 2**



7. Equalization Effort  
See schedule provided
8. Estimated Base Support  
( line 5 - line 7 )
9. Add: Benefit Apportionment
10. Add: Approved Border Contracts
11. Add: Approved Exceptional Child Support
12. Add: Approved Tuition Equivalency
13. Add: Transportation Allowance  
( est. 85% of 2005 - 2006 allowable costs )  
( Limited to 103% of state average cost per student )
14. Adjustments
15. Total Estimated SDE State Support  
( lines 8 + 9 + 10 + 11 + 12 + 13 + 14 )
16. Revenue in Lieu of Taxes:  
Property Tax Replacement  
Agricultural Exemption Replacement Money

Total Rev

\*\*\* RETURN THIS PAGE TO THE STA

Page 2					
GENERAL M & O					
FUND NO: 100					
2007					
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*****	0.00
42					
43	431100	Base Support Program	1,025,180.00	1,042,662.00	
44	431200	Transportation Support	44,106.00	45,987.00	
45	431400	Exceptional Child/SED Support	1,200.00	1,500.00	
46	431500	Border Tuition Support	105,000.00	110,000.00	
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment	180,527.00	181,600.00	
49	431900	Other State Support	23,150.00	25,000.00	
50	432100	Driver Education Program	9,560.00	9,800.00	
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Ag Equipment Taxes	143,814.00	143,814.00	
53	439000	Other State Revenue			
54					
55	430000	TOTAL STATE	1,532,537.00	*****	1,560,363.00
56					
57					

## 2006-2007 BUDGET WORKSHEETS TAX CERTIFICATION CALCULATIONS

### BASIC MAINTENANCE & OPERATION (M & O)

- |    |  |       |         |
|----|--|-------|---------|
| 1. | Amount certified for Basic M & O Taxes 2005-2006   | =     | 465,000 |
| 2. | Amount proposed for Basic M & O Taxes 2006-2007  | =     | 469,220 |
| 3. | Maximum School Maintenance & Operation Levies [33-802(2)]  |       |         |
|    | (a) <span style="color: blue;">\$156,617,258</span> X <span style="color: blue;">.003</span><br><small style="color: red;">Adjusted or Actual Market Value of<br/>12-31-2005 (higher of)</small> | (b) = | 469,852 |
| 4. | Enter the agricultural exemption replacement money:  | (c) = | 632     |
| 5. | Subtract line 4 from line 3:   | (d) = | 469,220 |

**This is your maximum M&O property tax to be levied.**

**See "Computation of Property Tax Portion of M & O Budget" for (a) (b) (c) (d) amounts**

BUDGET REVENUES			
July 1, 2006 - June 30			
Each entry to the nearest dollar amount.			
REVENUES	Prior Year	Proposed	Budget
Item	Budget	Line Amounts	Totals
Estimated Fund Balance, July 1		*****	
Taxes - General M & O	465,000.00	469,220.00	

## 2006-2007 BUDGET WORKSHEETS TAX CERTIFICATION CALCULATIONS

**L-3**

### BASIC MAINTENANCE & OPERATION (M & O)

- |    |  |       |         |
|----|--|-------|---------|
| 1. | Amount certified for Basic M & O Taxes 2005-2006   | =     | 465,000 |
| 2. | Amount proposed for Basic M & O Taxes 2006-2007  | =     | 469,220 |
| 3. | Maximum School Maintenance & Operation Levies [33-802(2)]  |       |         |
|    | (a) <span style="color: blue;">\$156,617,258</span> X <span style="color: blue;">.003</span><br><small>Adjusted or Actual Market Value of 12-31-2005 (higher of)</small> | (b) = | 469,852 |
| 4. | Enter the agricultural exemption replacement money:  | (c) = | 632     |
| 5. | Subtract line 4 from line 3:   | (d) = | 469,220 |

**This is your maximum M&O property tax to be levied.**

**See "Computation of Property Tax Portion of M & O Budget" for (a) (b) (c) (d) amounts**

### Supplemental Maintenance & Operation Levies

- |       |   |   |        |
|-------|---|---|--------|
| A. 1. | Amount certified for Supplemental M & O 2005-2006   | = | -      |
| 2.    | Amount proposed for Supplemental M & O 2006-2007  | = | 80,000 |
| 3.    | Authorizing election held on <span style="color: blue;">15-May-06</span> ; approved levy for <span style="color: blue;">5</span> year(s)<br><small>date</small> |   |        |

**Less Appropriate  
Agricultural  
Replacement  
Money**

**\$469,220  
Max M & O**

BUDGET REVENUES July 1, 2006 June 30			
each entry to the nearest dollar amount.			
REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
Estimated Fund Balance, July 1		*****	
Taxes - General M & O	465,000.00	469,220.00	
Taxes - Supplemental		80,000.00	
Taxes - Emergency			

## 2006-2007 BUDGET WORKSHEETS

### TAX CERTIFICATION CALCULATIONS

#### BASIC MAINTENANCE & OPERATION (M & O)

- |   |       |         |
|---|-------|---------|
| 1. Amount certified for Basic M & O Taxes 2005-2006   | =     | 465,000 |
| 2. Amount proposed for Basic M & O Taxes 2006-2007  | =     | 469,220 |
| 3. Maximum School Maintenance & Operation Levies [33-802(2)]  |       |         |
| (a) <u>\$156,617,258</u> X .003<br><small>Adjusted or Actual Market Value of<br/>12-31-2005 (higher of)</small> | (b) = | 469,852 |
| 4. Enter the agricultural exemption replacement money:  | (c) = | 632     |
| 5. Subtract line 4 from line 3:   | (d) = | 469,220 |

**This is your maximum M&O property tax to be levied.**

**See "Computation of Property Tax Portion of M & O Budget" for (a) (b) (c) (d) amounts**

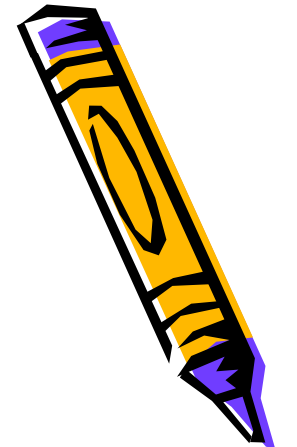
#### Supplemental Maintenance & Operation Levies

- |   |   |        |
|---|---|--------|
| A. 1. Amount certified for Supplemental M & O 2005-2006   | = | -      |
| 2. Amount proposed for Supplemental M & O 2006-2007   | = | 80,000 |
| 3. Authorizing election held on <u>15-May-06</u> ; approved levy for <u>5</u> year(s)<br><span style="margin-left: 150px;"><small>date</small></span> |   |        |
| B. 1. Amount certified for Supplemental M & O 2005-2006   | = |        |
| 2. Amount proposed for Supplemental M & O 2006-2007   | = |        |
| 3. Authorizing election held on _____ ; approved levy for _____ year(s)<br><span style="margin-left: 150px;"><small>date</small></span>               |   |        |

#### School Plant Facilities Levies

- |   |   |         |
|---|---|---------|
| 1. Amount certified for School Plant 2005-2006  | = | 100,000 |
| 2. Amount proposed for School Plant 2006-2007   | = | 100,000 |
| 3. Authorizing election held on <u>5-Aug-99</u> ; approved levy for <u>10</u> year(s) |   |         |

*School Plant  
Facilities to  
Fund 420  
Line 11*



# Calculating 103% Cap

L-4

## LIMITATION ON BUDGET REQUESTS - CALCULATION IDAHO CODE 63-802

PROPERTY TAX REVENUE	AMOUNTS Budgeted and Certified for 2003-2004 (1)	AMOUNTS Budgeted and Certified for 2004-2005 (2)	AMOUNTS Budgeted and Certified for 2005-2006 (3)	(See 2004-2005 Tax Levy Booklet) LEVY RATES APPROVED for 2005-2006 (4)	PROPOSED AMOUNTS Budgeted and Certified for 2006-2007 (5)
General Fund					
1. Basic M & O	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE**
2. Supplemental	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
3. Emergency	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
4. Tort	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	\$ 13,500
5. Cooperative	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
6. Tuition					
7. Other ( )					
8. School Plant Facilities	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
9. Bond and Interest	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
10. TOTAL (lines 4 + 6 + 7)	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	\$ 13,413
	(1)	(2)	(3)	(4)	(5)

□

– HIGHEST of the past 3 years levies

» Line 10, column 1, 2, or 3



# Calculating 103% Cap

L-4

## LIMITATION ON BUDGET REQUESTS - CALCULATION IDAHO CODE 63-802

PROPERTY TAX REVENUE	AMOUNTS Budgeted and Certified for 2003-2004 (1)	AMOUNTS Budgeted and Certified for 2004-2005 (2)	AMOUNTS Budgeted and Certified for 2005-2006 (3)	(See 2004-2005 Tax Levy Booklet) LEVY RATES APPROVED for 2005-2006 (4)	PROPOSED AMOUNTS Budgeted and Certified for 2006-2007 (5)
General Fund					
1. Basic M & O	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE**
2. Supplemental	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
3. Emergency	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
4. Tort	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	\$ 13,500
5. Cooperative	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
6. Tuition					
7. Other ( )					
8. School Plant Facilities	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
9. Bond and Interest	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
10. TOTAL (lines 4 + 6 + 7)	<b>\$13,000</b>	<b>11,863</b>	<b>\$ 12,637</b>	<b>0.000092749</b>	<b>\$ 13,413</b>
	(1)	(2)	(3)	(4)	(5)

□

– **HIGHEST** of the past 3 years levies

» **Line 10, column 1, 2, or 3**

# Calculating 103% Cap

L-4

## LIMITATION ON BUDGET REQUESTS - CALCULATION IDAHO CODE 63-802

PROPERTY TAX REVENUE	AMOUNTS Budgeted and Certified for 2003-2004 (1)	AMOUNTS Budgeted and Certified for 2004-2005 (2)	AMOUNTS Budgeted and Certified for 2005-2006 (3)	(See 2004-2005 Tax Levy Booklet) LEVY RATES APPROVED for 2005-2006 (4)	PROPOSED AMOUNTS Budgeted and Certified for 2006-2007 (5)
General Fund					
1. Basic M & O	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE**
2. Supplemental	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
3. Emergency	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
4. Tort	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	<b>\$13,500</b>
5. Cooperative	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
6. Tuition					
7. Other ( )					
8. School Plant Facilities	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
9. Bond and Interest	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
10. TOTAL (lines 4 + 6 + 7)	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	\$ 13,413
	(1)	(2)	(3)	(4)	(5)

□

» Amount needed to pay tort insurance

**L-4**

10.	TOTAL (lines 4 + 6 + 7)	\$	13,000	\$	11,863	\$	12,637	0.000092749	\$	13,500
-----	-------------------------	----	--------	----	--------	----	--------	-------------	----	--------

(1)

(2)

(3)

(4)

(5)

\*\* Amount Certified for General Maintenance and Operation cannot exceed .003 times the higher of Adjusted or Actual Market Value as of December 31, 2004. (I.C. 33-802 (2)).  
Property taxes excluded in determining 103% CAP: General M & O, Bond, Supplemental, Emergency, Cooperative, School Plant Facilities, and Bond & Interest.

A. Select HIGHEST Tax Amount ( line 10 - column 1, 2, or 3 )

\$ 13,000 A

B. Preliminary Budget Limitation: line A times 1.03 (drop off cents)

\$ 13,390

\$13,000 X 103%

\$ 13,390 B

C. ADD: Value of New Construction as certified by county

\$ 250,000 (C1)

ADD: 2005 Value of Annexation from previous year

\$ - (C2)

New Construction

Total Increase in Value ( line C1 + line C2 )

\$ 250,000 C

D. 2004 Levy Rate ( line 10, column 4 )

0.000092749 D

E. Increase in Budget Limitation: line C times line D (drop off cents)

\$ 23

F. Maximum Budget Limitation ( line B + line E )

\$ 13,413 F

(Line 10 Column 5 cannot exceed this amount)

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M:\BUDGET\Budget 2006\BM

$$\begin{aligned}
 & \$13,390 - B \\
 & + \quad \$23 - E \\
 & = \$13,413 \text{ Max} - F
 \end{aligned}$$



**LIMITATION ON BUDGET REQUESTS - CALCULATION IDAHO CODE 63-802**

**L-4**

PROPERTY TAX REVENUE	AMOUNTS Budgeted and Certified for 2003-2004 (1)	AMOUNTS Budgeted and Certified for 2004-2005 (2)	AMOUNTS Budgeted and Certified for 2005-2006 (3)	(See 2004-2005 Tax Levy Booklet) LEVY RATES APPROVED for 2005-2006 (4)	PROPOSED AMOUNTS Budgeted and Certified for 2006-2007 (5)
General Fund					
1. Basic M & O	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE**
2. Supplemental	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
3. Emergency	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
4. Tort	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	\$ 13,500
5. Cooperative	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
6. Tuition					
7. Other ( )					
8. School Plant Facilities	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
9. Bond and Interest	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
10. TOTAL (lines 4 + 6 + 7)	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	<b>\$13,500</b>
	(1)	(2)	(3)	(4)	

\*\* Amount Certified for General Maintenance and Operation cannot exceed .003 times the higher of Adjusted or Actual Market Value as of December 31, 2005. (I.C. 33-802 (2)).  
Property taxes excluded in determining 103% CAP: General M & O, Bond, Supplemental, Emergency, Cooperative, School Plant Facilities, and Bond & Interest.

A. Select HIGHEST Tax Amount ( line 10 - column 1, 2, or 3 )

B. Preliminary Budget Limitation: line A times 1.03 (drop off cents)

C. ADD: Value of New Construction as certified by county

ADD: 2006 Value of Annexation from previous year

Total Increase in Value ( line C1 + line C2 )

D. 2005 Levy Rate ( line 10, column 4 )

E. Increase in Budget Limitation: line C times line D (drop off cents)

F. Maximum Budget Limitation ( line B + line E )

\$ 13,390  
\$ 250,000 (C1)  
\$ - (C2)

\$ 13,000 A  
\$ 13,390 B  
\$ 250,000 C  
0.000092749 D  
\$ **\$13,413** (Line F)

**Max Allowable  
\$13,413**

RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION

## 2006-2007 BUDGET WORKSHEETS TAX CERTIFICATION CALCULATIONS

L-3

L-3

### BASIC MAINTENANCE & OPERATION (M & O)

1. Amount certified for Basic M & O Taxes 2005-2006 = 465,000
2. Amount proposed for Basic M & O Taxes 2006-2007 = 469,220
3. Maximum School Maintenance & Operation Levies [33-802(2)]  
(a) \$156,617,258 X .003 (b) = 469,852  
Adjusted or Actual Market Value of 12-31-2005 (higher of)
4. Enter the agricultural exemption replacement money: (c) = 632
5. Subtract line 4 from line 3: (d) = 469,220

**This is your maximum M&O property tax to be levied.**

See "Computation of Property Tax Portion of M & O Budget" for (a) (b) (c) (d) amounts

### Supplemental Maintenance & Operation Levies

- A. 1. Amount certified for Supplemental M & O 2005-2006 = -
2. Amount proposed for Supplemental M & O 2006-2007 = 80,000
3. Authorizing election held on 15-May-06 date; approved levy for 5 year(s)

L-4

### LIMITATION ON BUDGET REQUESTS - CALCULATION IDAHO CO

PROPERTY TAX REVENUE	AMOUNTS Budgeted and Certified for 2002-2003 (1)	AMOUNTS Budgeted and Certified for 2003-2004 (2)	AMOUNTS Budgeted and Certified for 2004-2005 (3)		
General Fund					
1. Basic M & O	EXCLUDE	EXCLUDE	EXCLUDE		
2. Supplemental	EXCLUDE	EXCLUDE	EXCLUDE		
3. Emergency	EXCLUDE	EXCLUDE	EXCLUDE		
4. Tort	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	\$ 13,500
5. Cooperative	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
6. Tuition					
7. Other ( )					
8. School Plant Facilities	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
9. Bond and Interest	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
10. TOTAL (lines 4 + 6 + 7)	\$ 13,000	\$ 11,863	\$ 12,637	0.000092749	\$ 13,500
	(1)	(2)	(3)	(4)	(5)

\* Amount Certified for General Maintenance and Operation cannot exceed .003 times the Higher of Adjusted or Actual Market Value as of December 31, 2004. (I.C. 33-802 (2)). Property taxes excluded in determining 103% CAP: General M & O, Bond, Supplemental, Emergency, Cooperative, School Plant Facilities, and Bond & Interest.

A. Select HIGHEST Tax Amount (line 10 - column 1, 2, or 3)	\$ 13,000	\$ 13,390
B. Preliminary Budget Limitation: line A times 1.03 (drop off cents)	\$ 13,390	\$ 13,390
C. ADD: Value of New Construction as certified by county	\$ 250,000 (C1)	
ADD: 2005 Value of Annexation from previous year	\$ - (C2)	
Total Increase in Value (line C1 + line C2)	\$ 250,000	
D. 2004 Levy Rate (line 10, column 4)	0.000092749	
E. Increase in Budget Limitation: line C times line D (drop off cents)	\$ 23	
F. Maximum Budget Limitation (line B + line E)	\$ 13,413	
	(Line 10 Column 5 cannot exceed this amount)	

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### BUDGET REVENUES

July 1 2006 June 30

each entry to the nearest dollar amount.

REVENUES	Prior Year Budget	Proposed Line Amounts	Budget Totals
Item		*****	
Estimated Fund Balance, July 1			
Taxes - General M & O	465,000.00	469,220.00	
Taxes - Supplemental		80,000.00	
Taxes - Emergency			
Taxes - Tort	12,637.00	13,413.00	
Taxes - Cooperative			
Taxes - Tuition			
Taxes - Migrant			
Taxes - Other			
Taxes - Plant Facility			
Taxes - Bond & Interest			
TOTAL TAXES	477,637.00	*****	562,633.00

How the  
Numbers  
flow

**2006 Dollar Certification of Budget Request to Board of County Commissioners L-2**  
**School Districts (the L-2 worksheet and the Voter Approved Fund Tracker must be attached)**

District Name:					County(ies):		
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Appropriate Agricultural Replacement /Line 11 of worksheet	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
M&O							
Subtotal: (non-exempt funds) Total tort and tuition funds:							
Column Total:							
I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803. To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.							
Signature of District Representative _____ Title _____ Date _____							
Please print Contact Name and Mailing Address							
Phone Number:	( )			Fax Number:	( )		
<b>Net Taxable Market Value Computation:</b> <b>For County Clerk Use Only</b>							
County	New Construction Roll Value:		Annexation Value:		Net Taxable Market Value:		
Total Value:							

\* Note: Include revenue allocated by county based on urban renewal increment.  
 Include the agricultural replacement money reported on line 14 of the L-2 Worksheet

School District L-2 Worksheet (must be attached to the L-2 form)				
<b>District Name:</b>				
<b>Computation of 3% budget increase:</b>				
Enter the highest of the last 3 years approved tort and tuition fund(s).			(1)	
Multiply line 1 by 0.03			(2)	
<b>New Construction &amp; Annexation budget increases:</b>				
Enter the 2006 value of new construction:	(3)			
Enter the 2006 value of annexation that occurred in 2005:	(4)			
Enter the total 2006 approved tort, and tuition levy rate:	(5)			
New Construction budget increase (multiply line 3 by line 5)			(6)	
Annexation budget increase (multiply line 4 by line 5)			(7)	
<b>Maximum Allowable Tort and Tuition Property Tax Budget:</b>				
Add lines 1 + 2 + 6 + 7			(8)	
<b>Computation of M&amp;O Property Tax:</b>				
Enter the highest, actual or adjusted, calendar year end market value:	(9)			
Multiply line 9 by 0.003. This is your M&O subtotal:			(10)	
Enter the Appropriate Agricultural Replacement money.	(11)			
Enter recovered Homeowner's Exemption property tax here:	(12)			
Enter recaptured QIE property tax exemption in lieu of Investment Tax Credit here:	(13)			
Total lines 11, 12, and 13 here: (Must match col. 5 of L-2)			(14)	
Subtract line 14 from line 10: This is the maximum allowable M&O property tax budget that can be levied.			(15)	
<b>Total Agricultural Replacement Money</b>				
Enter the total agricultural equipment replacement money amount here. This is the annual amount you will receive from the State of Idaho.			(16)	
Information for lines 1 through 5 is available from your County Clerk(s).				
Information for lines 9 through 15 is available from the Department of Education. Refer to worksheets titled "Amended Computation of Agricultural Equipment Replacement Monies and Appropriate Monies to be Subtracted for School Districts", "2005 Calculation of Adjusted Market Values", and "Computation of the Maximum M&O Property Tax Budget".				

**2006 (Voter) Approved Fund Tracker****District Name:****Override or School Supplemental Fund****Date of election:****Term of initiative****Annual amount authorized by voters****1st calendar year levied****COSA/COSA Facilities Fund authorized by I.C. §33-317.****Date of election****Term of initiative****Annual amount authorized by voters****1st calendar year levied****Plant Facilities/Safe School Plant Facilities authorized by I.C. §33-804 & 33-804A.****Date of election****Term of initiative****Annual amount authorized by voters****1st calendar year levied****Bonds refer to district code for specifics.****Date of election****Term of initiative****1st calendar year levied**

Attach to your L-2 form and return to your County Clerk no later than September 7, 2006.  
(I.C. §63-803), except as provided in I.C. §33-805.



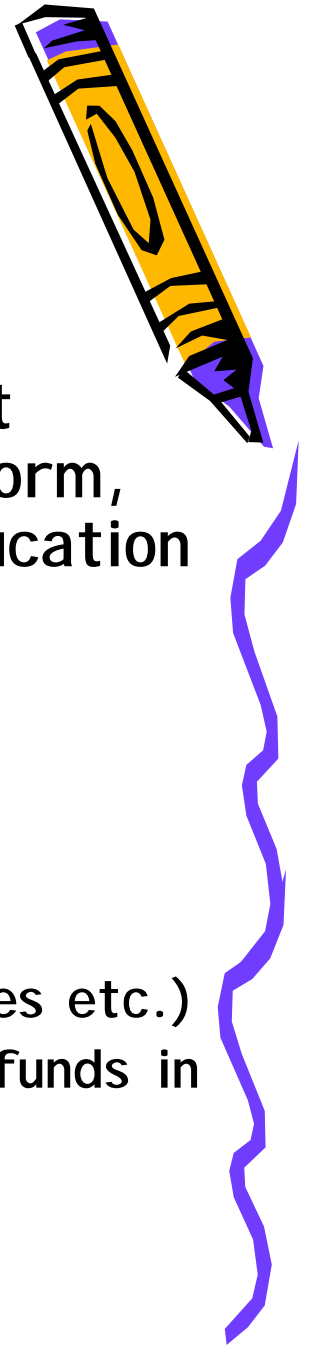
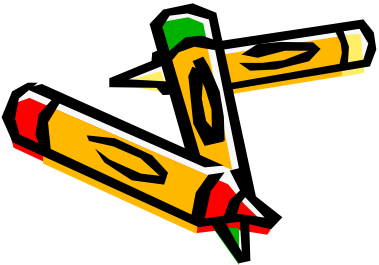
# Quality Assurance

The State Tax Commission completes the first review of the L-2, L-2 worksheets, and L-3 form, copies are then sent to the Department of Education for further review:



## Items to look for:

- Did you request the maximum allowable property tax portion of your M&O budget?
- Did you levy for elected funds? (bonds, plant facilities etc.)
- Was the amount budgeted for your voter approved funds in excess of the amount approved by voters?



# Quality Assurance

The State Tax Commission completes the first review of the L-2, L-2 worksheets, and L-3 form, copies are then sent to the Department of Education for further review:

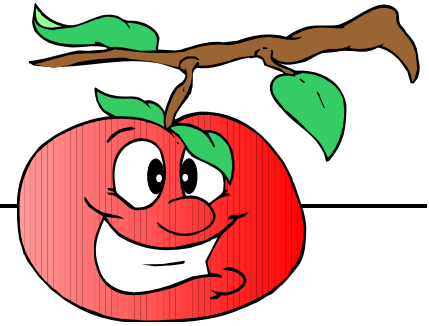
## Items to look for:

Did you request the maximum allowable property tax portion of your M&O budget?

Did you levy for elected funds? (bonds, plant facilities etc.)

Was the amount budgeted for your voter approved funds in excess of the amount approved by voters?

# Certification Page



CODE	CONTENTS	BUDGET INCLUDED*
<b>GENERAL FUND</b>		
100	General M & O	_____
<b>SPECIAL REVENUE FUNDS</b>		
220	Forest Reserve Fund	_____
230-239	Special Project (Local)	_____
240-249	Special Project (State)	_____
250-289	Special Project (Federal)	_____
290	Child Nutrition Fund	_____
<b>DEBT SERVICE FUNDS</b>		
310	Bond Redemption & Interest Fund	_____
<b>CAPITAL PROJECT FUNDS</b>		
410	Capital Construction Project Fund	_____
420	Plant Facilities Fund	_____
<b>ENTERPRISE FUNDS</b>		
510	Enterprise Fund	_____
<b>INTERNAL SERVICE FUNDS</b>		
610	Internal Service Fund	_____
710/720	Trust Funds	_____

\* Indicate with an asterisk which reports are included in this document.

## 2006 - 2007 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2006- 2007 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on \_\_\_\_\_ and the Board of Trustees formally adopted this budget on \_\_\_\_\_.

SIGNED: \_\_\_\_\_

\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS

\_\_\_\_\_  
CHAIRPERSON OF THE BOARD

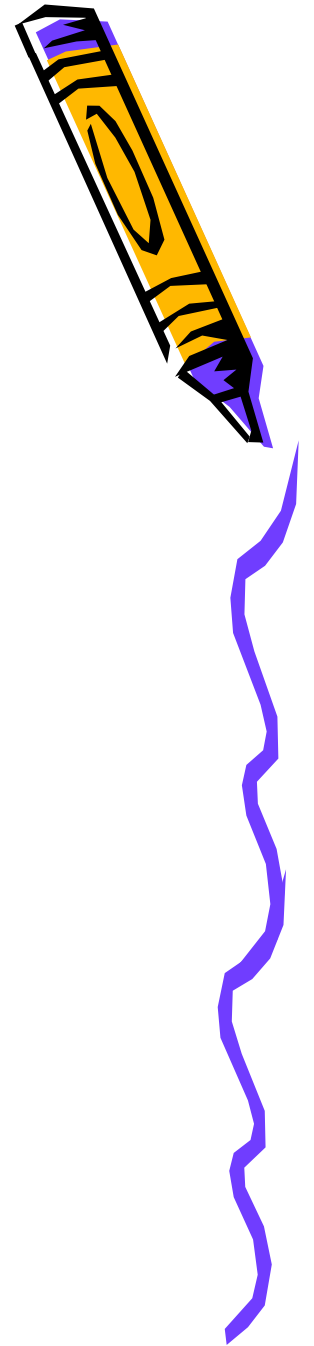
\_\_\_\_\_  
DATE

Copy on file in the Office of the Superintendent of Public Instruction



# Signature Page

Charter School – Must be signed  
by the Administrator and the  
Chairman of the Board



**BUDGET  
REVENUES**

July 1, 2006 - June 30, 2007

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed	Budget	Line	Code	REVENUES Item	Prior Year Budget	Proposed	Budget
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY		*****	
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES		*****		52	437000	Lottery Revenue			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Ag Equipment Taxes			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55					
17	414200	Tuition From Districts in Idaho				56	430000	TOTAL STATE		*****	0.00
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL		*****	
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER		*****	
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES		*****	
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL		*****		77					
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)		*****	

S.D.E.

## BUDGET EXPENDITURES

July 1, 2006 - June 30, 2007

Page 3

## GENERAL M & O FUND

FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

[illegible]

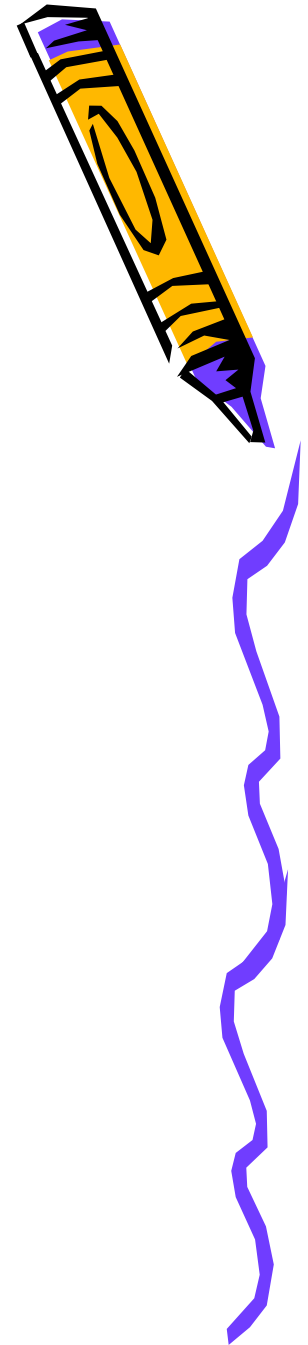
# Return to SDE



SUMMARY STATEMENT 2006 - 2007 SCHOOL BUDGET				
ALL FUNDS				
School District _____				
		GENERAL M & O FUND	ALL OTHER FUNDS	
Budget Line	REVENUES	Proposed Budget 2006 - 2007	Proposed Budget 2006 - 2007	
#01	Beginning Balances	\$	\$	
#39	Local Revenue			
#41	County Revenue			
#55	State Revenue			
#68	Federal Revenue			
#72	Other Sources			
#76	Transfers*			
	<b>Totals</b>	\$	\$	

		GENERAL M & O FUND	ALL OTHER FUNDS	
Budget Line	OBJ #	EXPENDITURES	Proposed Budget 2006 - 2007	Proposed Budget 2006 - 2007
#60	100	Salaries	\$	\$
#60	200	Benefits		
#60	300	Purchased Services		



# SUMMARY STATEMENT - 2006 - 2007 SCHOOL BUDGET ALL FUNDS

Page 84

School District \_\_\_\_\_

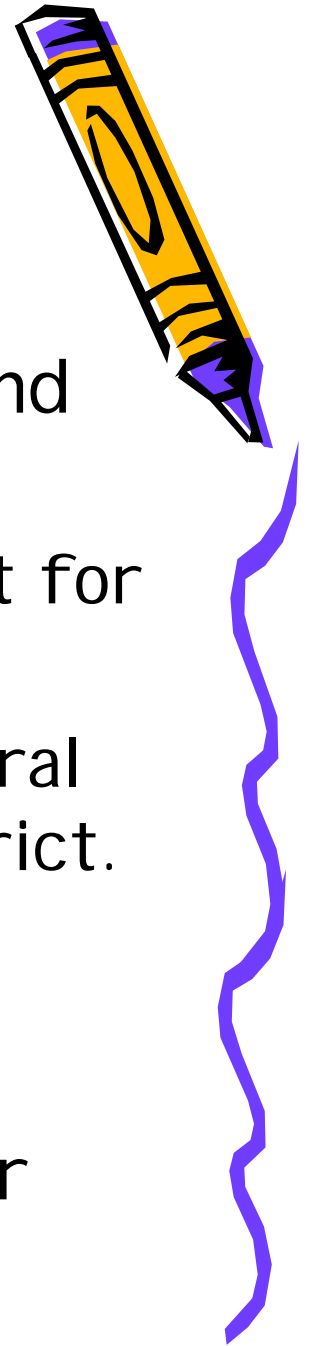
	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2003-2004	Prior Year Actual 2004-2005	Prior Year Actual/Budget 2005-2006	Proposed Budget 2006-2007	Prior Year Actual 2003-2004	Prior Year Actual 2004-2005	Prior Year Actual/Budget 2005-2006	Proposed Budget 2006-2007
<b>REVENUES</b>								
Beginning Balances								
Local Tax Revenue								
Other Local								
County Revenue								
State Revenue								
Federal Revenue								
Other Sources								
Totals								
<b>EXPENDITURES</b>								
Salaries								
Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay								

# Notice and Publication Timeline Relating To Budgets

- **By April 30<sup>th</sup>** (April 28, 2006) – Notify County Clerk(s) of public hearing time and date
- **Notice and Publication**
  - 10 to 14 days prior to hearing / meeting
- **No later than 28 days prior to the annual meeting –**
  - Must **Prepare a Budget**
  - Must have a **Public Hearing**
- **At the public hearing, or at special meeting no later than 14 days after**
  - Must **Adopt Budget**
- **Annual Meeting – regular July meeting**
- **Submit signed copy to State**
  - Signed by Superintendent/Charter Administrator and Chairperson of the Board of Trustees
  - Due no later than 21 days after budget is adopted

# Notice of Budget Hearing and Budget Summary

- Notice of the hearing must be posted and published (see I.C. 33-801 & 33-402(f))
  - Posted in at least 3 places in the district for not less than ten (10) days.
  - Published once in newspaper having general circulation in the county and school district.
- Must Include Summary Statement
  - Current and 2 prior year actuals
  - General M&O Fund and All Other Funds



# Property Tax Budget Hearing Notification



## 63-802A. NOTICE OF BUDGET HEARING.

- 1) Not later than April 30 of each year, each taxing district shall set and notify the county clerk of the date and location set for the budget hearing of the district.
- 2) (relates to nonschool districts....).
- 3) Beginning 2003, a school district that fails to comply with subsection (1) of this section shall be prohibited, the years of such failure, from increasing the portion of its property tax budget raised under section 33-802 (2)., Idaho Code, over the amount of the immediate preceding year.  
(We recommend by Friday, April 28, 2006).
- 4) If a taxing district wishes to change the time and location of such budget hearing as stated on the assessment notice, they shall publish such change of time and location in advance of such hearing as provided by law.





# Timeline Relating To Budgets

- By **April 30, 2006** (Sunday – we recommend by Friday, April 28<sup>th</sup>)
  - notify County Clerk(s) of hearing date and location.
- No later than 28 days prior to the annual meeting –
  - Must **Prepare a Budget**
  - Must have a **Public Hearing**
- At the public hearing, or at special meeting no later than 14 days after
  - Must **Adopt Budget**
- Annual Meeting – regular July meeting
- Submit signed copy to State
  - Signed by Superintendent/Charter Administrator and Chairperson of the Board of Trustees
  - Due no later than 21 days after budget is adopted
- Certify budget to County Commissioners
  - **September 7, 2006** (Schedule L-2)
  - **September 11, 2006** (Certify Emergency fund, if applicable)



# 2006-2007 School Budget

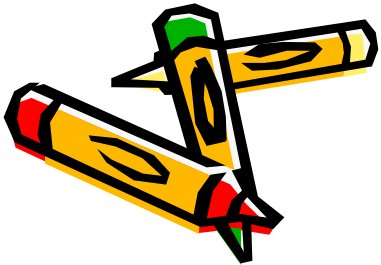
Electronic Files

What to return to the Idaho  
Department of Education



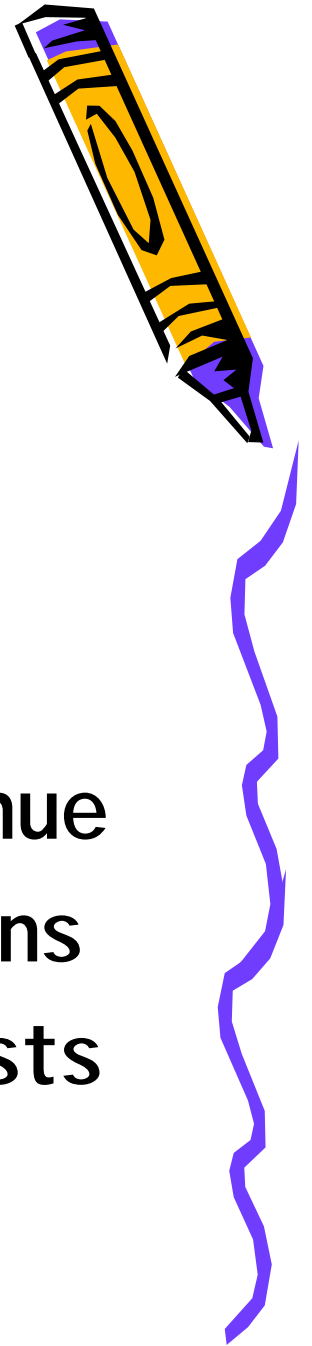
# What to send to Idaho Department of Education IF ELECTRONIC

- ✓ Mail or fax
  - Signed Certification page
- ✓ Email, diskette or cd
  - Budget Pages – Revenues and Expenses
  - All Funds
  - All Other Supporting Pages as required .



# Detailed Listing

- Revenues
- Expenditures
- Summary Statement; All Funds
- Est. M & O State Support Revenue
- L-3; Tax Certification Calculations
- L-4; Limitation on Budget Requests



# Criteria of electronic files

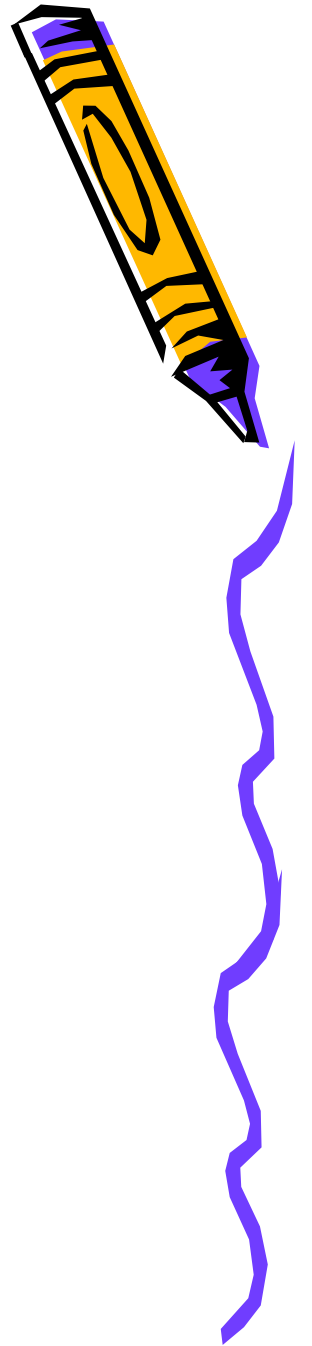
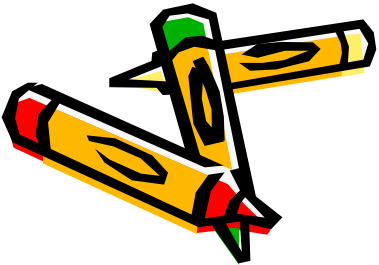
- ✓ Must be the complete budget (all funds) as approved by your Board of Trustees.
- ✓ Must conform to the I FARMS codes
- ✓ Must conform to Budget format provided by sde
- ✓ Excel format appreciated



# Questions??

- Contact

- Myrna Holgate
- Idaho Department of Education
- Public School Finance
- 208-332-6845
- Email – [mlholgate@sde.idaho.gov](mailto:mlholgate@sde.idaho.gov)





## HOW TO COMPLETE A BUDGET

1. Open a new file in your PC.
2. Name it "Budget."
3. Send it to the RECYCLE BIN.
4. Empty the RECYCLE BIN.
5. Your PC will ask you... "Are you sure you want to delete Budget permanently?"
6. Calmly answer, "Yes," and press the mouse button firmly.....
7. Feel better?

Works for me!

Emoticons : (  
The new, quicker way  
to be annoying.

